

# REVOLVING FUNDS FOR NON-SCHOOL DEPARTMENT PROGRAMS

REVOLVING FUND	LOCAL ACCEPTANCE	TOWN MEETING/ CITY COUNCIL ACTION	DEPARTMENT/ACTIVITIES	MUNICIPAL SALARIES	CAPITAL ITEMS/ DEBT SERVICE	SPENDING CEILING	REVENUE SOURCE	INTEREST	FUND BALANCE	OTHER ACCOUNTING PROCEDURES	REPORTS	OTHER
ANNIVERSARY CELEBRATION G.L.CH. 44 §531	NO	ANNUAL APPROPRIATION FOR 5 YEARS PRECEDING ANNIVERSARY	ACTIVITIES AND PROGRAMS TO CELEBRATE 200, 250 AND 350 ANNIVERSARY OF SETTLEMENT OR INCORPORATION	YES	NOT PROHIBITED	NONE	APPROPRIATIONS AND RECEIPTS FROM SALE OF COMMEMORATIVE ITEMS/ADMISSION CHARGES FOR COMMEMORATIVE CEREMONIES OR EVENTS	REVOLVING FUND	CLOSES TO GENERAL FUND AFTER CELEBRATION ACTIVITIES COMPLETED			FUND MAY BE SPENT BY MAYOR/CITY MANAGER, SELECTMEN, OR SPECIAL COMMITTEE ESTABLISHED TO PLAN CELEBRATION, IN YEAR PRECEDING, YEAR OF, AND YEAR AFTER, ANNIVERSARY
ARTS LOTTERY COUNCIL G.L.CH. 10 §58	NO	ESTABLISH LOCAL CULTURAL COUNCIL, OR WITH THE APPROVAL OF THE MASSACHUSETTS CULTURAL COUNCIL, A REGIONAL CULTURAL COUNCIL WITH A CONSORTIUM OF OTHER CITIES/TOWNS	ACTIVITIES AND PROGRAMS TO PROMOTE THE ARTS	YES	NOT PROHIBITED	NO MORE THAN 5% OF MONIES RECEIVED FROM STATE ARTS LOTTERY FUND CAN BE SPENT FOR ADMINISTRATION	STATE ARTS LOTTERY FUND DISTRIBUTION, RECEIPTS FROM LOCAL/REGIONAL CULTURAL COUNCIL ACTIVITIES, GIFTS, GRANTS, OTHER DONATIONS	REVOLVING FUND	CARRIES FORWARD FOR FUNDS RECEIVED WITHIN 12 MONTHS  FUNDS NOT SPENT WITHIN 12 MONTHS OF RECEIPT MUST BE SEGREGATED (SEE OTHER)		ANNUAL REPORT BY ACCOUNTANT/AUDITOR TO MAYOR/CITY MANAGER AND CITY COUNCIL, SELECTMEN/ TOWN MANAGER  COPY TO MASSACHUSETTS CULTURAL COUNCIL AND BOA (SCHEDULE A)	FUNDS NOT SPENT WITHIN 12 MONTHS OF RECEIPT MUST BE SPENT BY MAYOR/CITY MANAGER AND CITY COUNCIL, SELECTMEN/TOWN MANAGER FOR ARTS PURPOSES, NOT BY LOCAL/REGIONAL CULTURAL COUNCIL
EXPEDITED PERMITTING G.L.CH. 43D §6(b)	YES	NONE	OPERATION OF EXPEDITED PERMITTING PROGRAM	YES	NOT PROHIBITED	NONE	EXPEDITED PROGRAM FEES	REVOLVING FUND	CARRIES FORWARD TO NEXT FY			FEES MUST BE ESTABLISHED BY GOVERNING BODY (MAYOR/MANAGER AND COUNCIL OR SELECTMEN)  FUND MAY BE SPENT BY GOVERNING BODY TO CARRY OUT EXPEDITED PERMITTING PROGRAM
GENERAL DEPARTMENTAL G.L.CH. 44 §31E½	NO	BY 7/1 ANNUAL AUTHORIZATION OF ANNUAL TOWN MEETING/CITY COUNCIL WITH MAYOR RECOMMENDATION	ANY DEPARTMENT ACTIVITY OR PROGRAM  EXCEPT WATER, SEWER, HOSPITAL	YES (BUT SEE OTHER ACCOUNTING PROCEDURES)	YES, IF WITHIN SCOPE OF AUTHORIZATION	1% OF PRIOR YEARS TAX LEVY	DEPARTMENTAL RECEIPTS GENERATED BY ACTIVITY OR PROGRAM	GENERAL FUND	CARRIES FORWARD TO NEXT FY IF REAUTHORISED  IF NOT, CLOSES TO GENERAL FUND UNLESS TRANSFERRED TO ANOTHER DEPARTMENTAL REVOLVING FUND	BENEFITS OF FULL TIME EMPLOYEES PAID FROM REVOLVING FUND MUST ALSO BE CHARGED TO THE FUND	ANNUAL REPORT BY DEPARTMENT HEAD TO SELECTMEN/TOWN MANAGER, MAYOR/CITY MANAGER AND CITY COUNCIL	SPENDING CEILING ON ALL DEPARTMENTAL REVOLVING FUNDS OF 10% OF PRIOR YEARS LEVY  SPENDING CEILING MAY BE RAISED DURING YEAR BY MAYOR/CITY MANAGER, OR SELECTMEN WITH FINANCE COMMITTEE APPROVAL, BUT INCREASES MUST BE WITHIN BOTH INDIVIDUAL AND TOTAL FUND SPENDING CEILINGS
LAW ENFORCEMENT TRUST G.L.CH. 94C §47	NO	NONE	PROTRACTED LAW ENFORCEMENT INVESTIGATION, ADDITIONAL TECHNICAL EQUIPMENT OR EXPERTISE, MATCHING FUNDS FOR FEDERAL GRANTS, OTHER LAW ENFORCEMENT PURPOSES	NO	TECHNICAL EQUIPMENT	NONE	CASH SEIZED OR PROCEEDS FROM SALE OF FORFEITED PROPERTY OBTAINED FROM JOINT STATE AND LOCAL DRUG ENFORCEMENT ACTIONS	GENERAL FUND	CARRIES FORWARD TO NEXT FY			FORFEITURE PROCEEDS FROM JOINT FEDERAL/LOCAL DRUG ACTIONS ARE TREATED AS GRANTS UNDER G.L. CH. 44 §53A, NOT AS PART OF TRUST FUND
MILLENNIUM/CENTENNIAL CELEBRATION G.L.CH. 40 §54	NO	ANNUAL APPROPRIATION FOR 5 YEARS PRECEDING YEAR 2000/2001 OR CENTENNIAL	ACTIVITIES AND PROGRAMS TO CELEBRATE YEARS 2000/2001 OR ANY CENTENNIAL ANNIVERSARY	YES	NOT PROHIBITED	NONE	APPROPRIATIONS AND RECEIPTS FROM SALE OF COMMEMORATIVE ITEMS/ADMISSION CHARGES FOR COMMEMORATIVE CEREMONIES OR EVENTS	REVOLVING FUND	CLOSES TO GENERAL FUND AFTER CELEBRATION ACTIVITIES COMPLETED		REPORT TO TREASURER ACCOUNTING FOR EXPENDITURES AT CELEBRATION END	FUND MAY BE SPENT BY MAYOR/CITY MANAGER, SELECTMEN, OR SPECIAL COMMITTEE ESTABLISHED TO PLAN CELEBRATION, IN YEAR PRECEDING, YEAR OF, AND YEAR AFTER, YEAR 2000 OR 2001 CELEBRATION, OR CENTENNIAL ANNIVERSARY

REVOLVING FUND	LOCAL ACCEPTANCE	TOWN MEETING/ CITY COUNCIL ACTION	DEPARTMENT/ACTIVITIES	MUNICIPAL SALARIES	CAPITAL ITEMS/ DEBT SERVICE	SPENDING CEILING	REVENUE SOURCE	INTEREST	FUND BALANCE	OTHER ACCOUNTING PROCEDURES	REPORTS	OTHER
MULTI-COMMUNITY YARD WASTE CH. 179 OF THE ACTS OF 1993	NO	APPROPRIATION BY PARTICIPATING COMMUNITIES	OPERATION OF YARD WASTE PROCESSING OR RECYCLING PROGRAMS	YES	NO	SET ANNUALLY BY LEAD COMMUNITY	APPROPRIATIONS FROM PARTICIPATING COMMUNITIES, OTHER PROGRAM RECEIPTS	GENERAL FUND				IN FIRST YEAR, FUND MUST BE AUTHORIZED. FY SPENDING LIMIT SET AND DEPARTMENT RESPONSIBLE FOR OPERATING PROGRAM DESIGNATED BY SELECTMEN OR MAYOR/CITY COUNCIL OF LEAD COMMUNITY
												IN SUBSEQUENT YEARS, TOWN MEETING/CITY COUNCIL SET FY SPENDING LIMIT AND DESIGNATE RESPONSIBLE DEPARTMENT
OUTSIDE CONSULTANTS G.L. CH. 44 §33G	NO	NONE	OUTSIDE CONSULTANTS FOR CONSERVATION COMMISSIONS, ZONING BOARDS OF APPEAL, PLANNING BOARDS (OR OTHER SPECIAL PERMIT GRANTING AUTHORITIES DESIGNATED BY ZONING BYLAWS OR ORDINANCES) AND BOARDS OF HEALTH	NO	NO	NONE	BOARD PERMIT/ APPROVAL FEES	PROJECT ACCOUNTS	PROJECT BALANCE RETURNED TO APPLICANT UPON COMPLETION OF REVIEW	SEPARATE ACCOUNT FOR EACH PROJECT	ACCOUNTANT/AUDITOR REPORT TO APPLICANT AT PROJECT END	FEES MUST BE ESTABLISHED BY BOARD RULES/REGULATIONS
PERFORMANCE BOND DEFAULTS G.L. CH. 41 §81U	YES	NONE	COMPLETION OF MUNICIPAL INFRASTRUCTURE OF APPROVED SUBDIVISION PLAN	YES	PLANNED INFRASTRUCTURE	\$100,000	PROCEEDS OF PERFORMANCE BOND OR DEPOSIT IF NOT MORE THAN \$100,000	GENERAL FUND	PROJECT BALANCE RETURNED TO DEVELOPER	SEPARATE ACCOUNT FOR EACH PROJECT	COPY TO BOA (SCHEDULE A)	NOT APPLICABLE IN CITIES, OR TOWNS WITH TOWN COUNCILS
PARKS AND RECREATION G.L. CH. 44 §33D	YES	NONE, UNLESS ANNUAL AUTHORIZATION REQUIRED BY BYLAW OR ORDINANCE	PARKS AND RECREATIONAL PROGRAMS AND SERVICES	PART-TIME, SEASONAL, TEMPORARY ONLY	YES, IF INDIRECT SUPPORT OF OR NECESSARY TO PROGRAM OPERATION	NONE	PARTICIPATION FEES AND PROGRAM RECEIPTS	REVOLVING FUND	BALANCE OF \$10,000 OR LESS CARRIES FORWARD TO NEXT FY BALANCE OVER \$10,000 CLOSSES TO GENERAL FUND		ANNUAL REPORT BY ACCOUNTANT/AUDITOR TO MAYOR/CITY MANAGER AND CITY COUNCIL, SELECTMEN/ TOWN MANAGER  (COPY TO BOA (SCHEDULE A))	EXPENDITURES REQUIRE APPROVAL OF SELECTMEN
SMART GROWTH CONSULTANTS G.L. CH. 40B §111(h)	NO	FEES SET BY SMART GROWTH ZONING BY-LAW OR ORDINANCE	OUTSIDE CONSULTANTS FOR APPLICATION APPROVING AUTHORITY	NO	NO	NONE	APPROVAL FEES	PROJECT ACCOUNTS	PROJECT BALANCE RETURNED TO APPLICANT UPON COMPLETION OF REVIEW	SEPARATE ACCOUNT FOR EACH PROJECT		
SPECIAL DETAIL G.L. CH. 44 §33C	NO	NONE	COMPENSATION OF EMPLOYEES FOR OFF-DUTY OR SPECIAL DETAIL WORK NOT RELATED TO REGULAR DUTIES	NO	NO	NONE	PAYMENTS BY ENTITIES OBTAINING OFF-DUTY OR SPECIAL DETAIL SERVICES	GENERAL FUND	CARRIES FORWARD TO NEXT FY	ANY ADMINISTRATIVE FEE IMPOSED MUST BE CREDITED TO GENERAL FUND	SEE MAY NOT BE MORE THAN 10% OF COST OF DETAIL SERVICE	PAYMENT MUST BE MADE TO EMPLOYEE WITHIN 10 DAYS OF RECEIPT
WETLANDS PROTECTION G.L. CH. 131 §40 CH. 43 §21B OF THE ACTS OF 1997 CH. 194 §349 OF THE ACTS OF 1998	NO	NONE	CONSERVATION COMMISSION ADMINISTRATION AND ENFORCEMENT OF WETLANDS PROTECTION ACT	YES	NOT PROHIBITED	NONE	WETLANDS PROTECTION FILING FEES	GENERAL FUND	CARRIES FORWARD TO NEXT FY			EXPENDITURES REQUIRE WRITTEN APPROVAL OF SELECTMEN/TOWN MANAGER OR MAYOR/CITY MANAGER